those who are not in the service for all the appointments excluding the Commissioner of Income-tax in the Income-tax Department and select those having adequate training or experience;

(f) if the answer to the former part of sub-division (c) is in the negative, what steps have been taken by the Government to select candidates having the best training or qualification in the theory and practice of Income-tax for all the appointments in the Income-tax Department?

Rama Varmha Tampuran:—(a) No. The latter part of the question does not therefore arise.

(b) No. The latter part of the question does not therefore arise.

(c) No. The latter part of the question does not therefore arise.

(d), (e) and (f) The Member is referred to the answers given to sub-division (c) of question No. 365 and sub-divisions (c), (d) and (e) of question No. 398.

Income-tax Department—advertisement for appointment.

370. Mr. K. T. Mathew:—Will the Government be pleased to state:—

(a) whether the permanent Diwan had given any promise, made any remark or notes or sent any letter to the effect that applications would be called for the appointments in the Income-tax Department; and if so,

(b) whether applications were called for all the appointments, save that of the Commissioner of Income-tax, in the Income-tax Department; and if not,

(c) why was it not done;

(d) what difficulty the Government had in calling for applications for all the appointments in the Income-tax Department?

Rama Varmha Tampuran:—(a) No such record is forthcoming.

(b) No.

(c) and (d) The Member is referred to the answer to sub-divisions (c, d and e) of question No. 368.

Copy of order of appointment of Income-tax Officers.

371. Mr. A. Eachara Menon:—Will the Government be pleased to place on the table the Proceedings by which the Commissioner and Deputy Commissioner for Income-tax came to be appointed?

Rama Varmha Tampuran:—The notification No. 103 dated 8th June 1933 ordering the appointments of the Commis-

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